



BUSINESS SERVICES DIVISION

Pomona Unified School District

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August 6, 2010

Sachi A. Hamai
Executive Officer
Los Angeles County Board of Supervisors
County Administration Center
Kenneth Hahn Hall of Administration
500 West Temple Street, Room 383
Los Angeles, California 90012

VIA HAND DELIVERY

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

#41 OCTOBER 12, 2010

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

Re: Pomona Unified School District, Parcel Tax Election, November 2, 2010

Dear Ms. Hamai:

Enclosed please find a copy of a letter to Mr. Dean Logan with the Los Angeles County Registrar-Recorder's Office and resolution adopted by the Board of Education of the Pomona Unified School District ordering a parcel tax election for November 2, 2010. This election is being ordered under Section 4 of Article XIII A of the California Constitution and California Government Code Sections 50079 et seq. and 50075 et seq. and requires a 2/3 vote for passage.

Thank you in advance for your assistance with this matter. Please refer any questions regarding this request to my attention via phone at 909-397-4800 x3888, or email at leslie.barnes@pusd.org.

Sincerely,

Leslie Barnes
Leslie Barnes
Assistant Superintendent/Chief Financial Officer

cc: PUSD Board of Education
Richard Martinez, Superintendent of Schools
Los Angeles County Superintendent of Schools

RESOLUTION NO. 02(10-11)

BOARD OF EDUCATION
POMONA UNIFIED SCHOOL DISTRICT

RESOLUTION ORDERING AN ELECTION TO BE HELD ON TUESDAY,
NOVEMBER 2, 2010 FOR THE PURPOSE OF SUBMITTING TO THE
QUALIFIED ELECTORS OF THE DISTRICT THE QUESTION OF LEVYING A
QUALIFIED SPECIAL TAX UPON EACH PARCEL IN THE DISTRICT FOR
EDUCATIONAL PURPOSES AND ESTABLISHING THE SPECIFICATIONS OF
THE ELECTION ORDER

WHEREAS, the Board of Education (the "Board") of the Pomona Unified School District (the "District") has determined that the present revenues of the District are inadequate to fund the cost of education within said District; and

WHEREAS, Section 4 of Article XIII A of the California Constitution and California Government Code Sections 50079 et seq. and 50075 et seq. (the "Law") authorize a school district, upon approval by two-thirds (2/3) of the electorate voting on the measure, to levy a qualified special tax for specified purposes following notice and a public hearing; and

WHEREAS, the Board has on this date held a public hearing which was duly noticed where all interested persons have been heard on the matter of holding an election in the District on the matter of levying a qualified special tax on each parcel in the District; and

WHEREAS, the Board desires at this time to order an election to be held on November 2, 2010 in the District for the purpose of submitting to the voters in the District the matter of levying a qualified special tax on each parcel in the District for educational purposes and to designate the specifications thereof, pursuant to Education Code Section 5320 et seq.; and

NOW, THEREFORE, THE BOARD OF EDUCATION OF THE POMONA UNIFIED SCHOOL DISTRICT DOES HEREBY RESOLVE, ORDER AND DETERMINE AS FOLLOWS:

Section 1. Call for Election. The Board hereby orders an election and submits to the electors of the District the question of whether a qualified special tax shall be levied and collected in the District for the purposes as set forth more fully in the ballot proposition approved herein. This Resolution constitutes the order of the District to call such election and shall constitute the "specifications of the election order" pursuant to Education Code Section 5322.

Section 2. Election Date. The date of the election shall be November 2, 2010, and the election shall be held solely within the boundaries of the District.

Section 3. Purpose of Election; Ballot Proposition. The purpose of the election shall be for the voters in the District to vote on a proposition, a full copy of which is attached hereto and marked Exhibit "A", containing the question of whether the District shall levy a qualified special tax in the District for the purpose stated therein, together with the accountability requirements of Government Code Section 50075.1. As required by Elections Code Section 13247, the abbreviated form of the measure to appear on the ballot is attached hereto and marked as Exhibit "B". The Superintendent or designee is hereby authorized and directed to

make any changes to the text of the proposition as required to conform to any requirements of the law or the Los Angeles County Registrar of Voters.

Section 4. Authority for Election. The authority for ordering the election is contained in Section 4 of Article XIII A of the California Constitution and California Government Code Sections 50079 et seq. and 50075 et seq. The authority for the specification of this election order is contained in Section 5322 of the Education Code.

Section 5. Type of Tax Rate and Method of Collection. Said qualified special tax shall be levied in an equal amount against each parcel of taxable real property in the District at the rate of \$96 per parcel, commencing July 1, 2011, as described below.

A parcel shall be defined as any unit of land in the District that receives a separate tax bill from the Los Angeles County Tax Collector. With respect to any parcel that is classified by the Los Angeles County Assessor as multi-family residential containing two (2) to four (4) units, such parcel shall constitute two (2) parcels for purposes of determining the qualified special tax levy, and those containing five (5) or more units shall constitute five (5) parcels for the purposes of determining the qualified special tax levy, to the extent permitted by law.

All property that would otherwise be exempt from property taxes will also be exempt from the qualified special tax. In addition, an exemption shall be available to persons who are 65 years or older and own and occupy as a principal residence a parcel (as defined in this Section) and apply to the District for such exemption under procedures established by the District or otherwise as required by law or by the Los Angeles County Tax Collector.

Section 6. Accountability Requirements. The members of the Board, the Superintendent and officers of the District are hereby requested and directed, individually and collectively, to comply with the accountability measures pursuant to Government Code Section 50075.1 that include, but are not limited, to the following: (a) a statement indicating the specific purposes of the qualified special tax; (b) a requirement that the proceeds of the qualified special tax be applied only to the specific purposes identified in the ballot measure; (c) the creation of an account into which the proceeds of the qualified special tax shall be deposited; and (d) an annual report pursuant to Government Code Section 50075.3 as provided in Section 7 hereof. Such accountability measures shall be set forth on the ballot in the form of Exhibit "A" attached hereto and incorporated herein by reference.

Section 7. Annual Report. Pursuant to Government Code Section 50075.3, the Board directs the Assistant Superintendent/Chief Financial Officer of the District to file a report with the Board each year containing (a) the amount of qualified special tax funds collected and expended and (b) the status of any project required or authorized to be funded from the proceeds of the qualified special taxes as identified in Section 6(a) hereof.

Section 8. Delivery of this Resolution. The Clerk of the Board is hereby directed to send a copy of this Resolution to the Los Angeles County Superintendent of Schools, the Los Angeles County Registrar of Voters (the "County Registrar") and the Los Angeles County Clerk of the Board of Supervisors.

Section 9. Consolidation of Election. The County Registrar and the Los Angeles County Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections to be held on November 2, 2010, within the District.

Section 10. Ballot Arguments. Any and all members of this Board are hereby authorized to act as an author of any ballot argument prepared in connection with the election, including a rebuttal argument. The Superintendent, President of the Board, or their designees, are hereby authorized to execute any document and to perform all acts necessary to place the measure on the ballot.

Section 11. Notice of Election. That the Los Angeles County Registrar of Voters is hereby requested to prepare a formal Notice of Election in time, form and manner as required by law. The suggested form of notice of the election is as follows:

POMONA UNIFIED SCHOOL DISTRICT
ELECTION NOTICE

NOTICE IS HEREBY GIVEN to the qualified electors of the Pomona Unified School District (the "District") of Los Angeles County, that in accordance with law, an election will be held on Tuesday, the 2nd of November, 2010 in the District, at which election there will be submitted the question of levying a qualified special tax on each nonexempt parcel of land in the District, with an optional senior exemption, for the purpose of raising \$4 million per year for the cost of public education.

Section 12. Reimbursement for Services Performed. The Pomona Unified School District agrees to reimburse Los Angeles County Registrar of Voters for services performed when work is completed on the election upon presentation of a bill.

Section 13. Agreement Services. The Board hereby appoints Dale Scott & Company as Financial Advisor and Jones Hall, A Professional Law Corporation as Legal Counsel in connection with the parcel tax proceedings. The agreement for such services on file with the District is hereby approved.

Section 14. Election Pursuant to Law. In all particulars not recited in this Resolution, said election shall be held and conducted as provided by law for holding school district elections in the District.

Section 15. Certification by Clerk of the Board. That the Clerk of the Board shall certify to the passage and adoption of and shall make minutes of the passage and adoption therefore in the records of the proceedings of the Board of the District, in the minutes of the meeting at which the same is passed and adopted.

ADOPTED, SIGNED AND APPROVED this 5th day of August, 2010.

BOARD OF EDUCATION OF THE
POMONA UNIFIED SCHOOL DISTRICT

By: 
President

ATTEST:


Clerk of the Board of Education

STATE OF CALIFORNIA)
)
COUNTY OF LOS ANGELES)

I, Richard Martinez, Clerk of the Board of the Pomona Unified School District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Education of said District at a regular meeting thereof held on the 5th day of August, 2010, and that it was so adopted by the following vote:

AYES: 03

NOES: 02

ABSENT:

ABSTAIN:

By: 
Clerk of the Board of Education of the
Pomona Unified School District

EXHIBIT A
BALLOT MEASURE
FULL TEXT OF MEASURE

INTRODUCTION

To maintain and improve academic programs including math, science, reading, history and writing; computer technology, music and arts; and retain highly qualified teachers; shall Pomona Unified School District be authorized to raise \$4 million per year through a \$96 parcel tax for four years (per voter pamphlet), provided there are senior exemptions, that no money is used for administrative salaries, or consultants except those consultants that provide direct support for student programs, and all funds are spent on neighborhood schools and cannot be taken by the state and used elsewhere?

PURPOSE

To provide local revenue that cannot be taken by the state and to maintain exceptional public education in our schools, the Pomona Unified School District proposes to levy and collect a parcel tax at the rate of \$96 per parcel on each assessor's parcel located within the District for a period of 4 years, beginning July 1, 2011, in order to produce approximately \$4 million per fiscal year (see "PROCEDURES" below), with an optional exemption annually available, upon application, for senior citizens, and to implement accountability measures to ensure that funds are used to as required by law:

- Preserve excellence in core academic programs such as reading, writing, science, history and math;
- Minimize class size increases in all grades and layoffs for highly qualified teachers and school employees;
- Continue teacher professional development by providing training programs and activities that support high quality teaching;
- Update computers and technology throughout schools and facilities;
- Help protect arts and music instruction, course offerings and electives that provide a well-rounded education, challenge students, allow students to be highly competitive for high school and provide instructional support and intervention;
- Reduce the impact of deep budget cuts by providing a stable local funding source that cannot be taken away by the state or other school districts; and
- Protect the taxpayers' investment in education and ensure District accountability through required annual accounting in accordance with accountability measures.

The Board of Education will utilize parcel tax proceeds for the purposes listed above, unless the Board of Education determines in any given year that changes in student population, fiscal constraints, or other changes in state or federal funding make doing so infeasible or inadvisable. In any event, the Board of Education will not fund any program or reduction other than those listed above from the proceeds of the parcel taxes.

SENIOR EXEMPTION

In order to provide tax relief to senior citizens in the community, any parcel owned and occupied as a principal residence by a person 65 years of age or older shall be exempt from the levy of the parcel tax upon proper application to the District. The exemption shall be available pursuant to procedures to be prescribed by the District or otherwise as required by law or by the Los Angeles County Tax Collector.

PROCEDURES

Subject to two-thirds (2/3) approval of the voters, the parcel tax of \$96 per parcel (as described below) shall become effective as of July 1, 2011 and be collected by the Los Angeles County Tax Collector at the same time as and along with, and shall be subject to the same penalties as general *ad valorem* taxes collected by said tax collector.

A parcel is defined as any unit of land in the District that receives a separate tax bill from the Los Angeles County Tax Collector, however, with respect to any parcel that is classified by the Los Angeles County Assessor as multi-family residential containing 2 to 4 units shall constitute 2 parcels, and those containing 5 or more units shall constitute 5 parcels, for the purposes of levying and collecting the parcel tax against such parcels to the extent permitted by law.

All property that would otherwise be exempt from property taxes will also be exempt from the parcel tax. In addition, seniors may apply for an exemption as described above under "SENIOR EXEMPTION".

The procedures described herein with respect to the levy and collection of the parcel tax and exemptions, and any additional procedures established by the Board, shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the parcel tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District in coordination with the County as necessary.

The Board of Education may adopt such additional or supplemental procedures as it deems necessary or convenient for the administration of the parcel tax.

ACCOUNTABILITY MEASURES

In accordance with the requirements of California Government Code sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the parcel taxes levied in accordance with this measure: (a) the specific purposes of the parcel tax shall be those purposes identified above; (b) the proceeds of the parcel tax shall be applied only to those

specific purposes identified above; (c) a separate, special account shall be created into which the proceeds of the parcel taxes must be deposited; and (d) an annual written report shall be made to the Board of Education of the District showing (i) the amount of funds collected and expended from the proceeds of the parcel taxes and (ii) the status of any projects, programs, or purposes required or authorized to be funded from the proceeds of the parcel taxes, as identified above.

PROTECTION OF FUNDING

Current law forbids any decrease in state or federal funding to the District because of the District's adoption of a parcel tax. However, if any such funds are reduced because of the adoption of this parcel tax, then the amount of the parcel taxes will be reduced annually as necessary in order to restore such state or federal funding.

SEVERABILITY

The Board of Education of the District hereby declares, and the voters by approving this measure concur, that every section, paragraph, sentence and clause of this measure has independent value, and the Board of Education and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon approval of this measure by the voters, should any part be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts hereof shall remain in full force and effect to the fullest extent allowed by law.

EXHIBIT B

BALLOT MEASURE ABBREVIATED FORM*

To maintain and improve academic programs including math, science, reading, history and writing; computer technology, music and arts; and retain highly qualified teachers; shall Pomona Unified School District be authorized to raise \$4 million per year through a \$96 parcel tax for four years (per voter pamphlet), provided there is an annual accounting of funds, senior exemptions, and all funds are spent on neighborhood schools and cannot be taken by the state and used elsewhere?

**Limited to 75 words pursuant to Section 13247 of the California Elections Code.*